

7. If a ~~defendant person~~ is convicted for, receives a deferred judgment for, or pleads guilty to a violation of this section, the court shall modify the no-contact order issued upon initial appearance in the manner provided in section 236.14, regardless of whether the ~~defendant person~~ is placed on probation.

9. In addition to the mandatory minimum term of confinement imposed by subsection 6, paragraph "a", the court shall order a ~~defendant person~~ convicted under subsection 2 or 3 to participate in a batterers' treatment program as required under section 708.2B. In addition, as a condition of deferring judgment or sentence pursuant to section 907.3, the court shall order the ~~defendant person~~ to participate in a batterers' treatment program. The clerk of the district court shall send a copy of the judgment or deferred judgment to the judicial district department of correctional services.

Sec. 15. EFFECTIVE AND APPLICABILITY DATES. The section which amends section 669.2, subsection 4, of this Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1996.

Approved April 18, 1997

CHAPTER 34

USE TAX ON MOTOR VEHICLE LEASING

S.F. 222

AN ACT relating to the use tax on motor vehicle leasing.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.4, subsection 16, Code 1997, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A lessor may maintain the exemption from use tax under this subsection for a qualifying lease that terminates at the conclusion or prior to the contracted expiration date, if the lessor does not use the vehicle for any purpose other than for lease. Once the vehicle is used by the lessor for a purpose other than for lease, the exemption from use tax under this subsection no longer applies and, unless there is an exemption from the use tax, use tax is due on the fair market value of the vehicle determined at the time the lessor uses the vehicle for a purpose other than for lease, payable to the department. If the lessor holds the vehicle exclusively for sale, use tax is due and payable on the purchase price of the vehicle at the time of purchase pursuant to this chapter.

Sec. 2. Section 423.7A, subsections 1, 2, and 4, Code 1997, are amended to read as follows:

1. The tax imposed upon the use of leased vehicles subject to registration under chapter 321, with gross vehicle weight ratings of less than sixteen thousand pounds, excluding motorcycles and motorized bicycles, which are leased by a lessor licensed pursuant to chapter 321F for a period of twelve months or more shall be paid by the owner of the vehicle to the county treasurer or state department of transportation from whom the registration receipt or certificate of title is obtained. A registration receipt for a vehicle subject to registration or issuance of a certificate of title shall not be issued until the tax is paid in the initial instance. Tax on the lease transaction that does not require titling or registration of the vehicle shall be remitted to the department. Tax and the reporting of tax due to the department shall be remitted on or before fifteen days from the last day of the month that the vehicle lease tax

becomes due. Failure to timely report or remit any of the tax when due shall result in a penalty and interest being imposed on the tax due pursuant to sections 423.18 and 423.23.

2. The amount subject to tax shall be computed on each separate lease transaction by ~~multiplying the number of months of the lease by the monthly~~ taking the total of the lease payments, plus the down payment, less any manufacturer's rebate and excluding all of the following:

- a. Title fee.
- b. Registration fees.
- c. Vehicle lease tax pursuant to this section.
- d. Federal excise taxes attributable to the sale of the vehicle to the owner or to the lease of the vehicle by the owner.
- e. Optional service or warranty contracts subject to tax pursuant to section 422.43, subsection 6.
- f. Insurance.
- g. Manufacturer's rebate.
- h. Refundable deposit.
- i. Finance charges, if any, on items listed in paragraphs "a" through "h".

If any or all of the items in paragraphs "a" through "i" are excluded from the taxable lease price, the owner shall maintain adequate records of the amounts of those items. If the parties to a lease enter into an agreement providing that the tax imposed under this statute is to be paid by the lessee or included in the monthly lease payments to be paid by the lessee, the total cost of the tax shall not be included in the computation of lease price for the purpose of taxation under this section. The county treasurer ~~or~~, the state department of transportation, or the department of revenue and finance shall require every applicant for a registration receipt for a vehicle subject to tax under this section to supply information as the county treasurer or director deems necessary as to the date of the lease transaction, the lease price, and other information relative to the lease of the vehicle.

4. If the lease is terminated prior to the termination date contained in the lease agreement, no refund shall be allowed for tax previously paid ~~on the monthly rental payments under this section, except as provided in section 322G.4.~~

Approved April 18, 1997

CHAPTER 35

CHILD ABUSE ASSESSMENTS

S.F. 230

AN ACT relating to child abuse provisions involving assessments performed by the department of human services in response to reports of child abuse and providing effective dates.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I

EXPANSION OF PILOT PROJECTS

Section 1. Section 232.71A, subsection 1, Code 1997, is amended to read as follows:

1. The department shall develop an assessment-based approach to respond to child abuse reports in accordance with the provisions of this section. The assessment-based approach shall be utilized on a pilot project basis in ~~not more than five~~ areas of the state, ~~each of which~~